

Planned Internal Audit Review Area	Risk ref	Audit Risks context	Planned Internal Audit Coverage	Q1	Q2	Q3	Q4
General Ledger		This system provides material disclosures for the financial statements. Inaccurate financial statements are produced and submitted.	The audit will review the user controls and delegated financial limits in E5 for both RBC & BFfC transactions, to ensure they are appropriate and well controlled. The audit will review of controls in place in relation to journals, including segregation of duties between requesting, inputting and authorising journals, evidence of appropriate supporting documentation and clear descriptions and appropriate authorisation. Controls over suspense accounts including a clear rationale for why and how they are used, clearly defined roles and responsibilities for overseeing them and regular monitoring and review/clearing of accounts.		X		
Budgetary Control & Monitoring	Risk 1 - 4	There is a risk that planned budgets may be insufficient / and future levels of funding may be further reduced, which could lead to a reduction in service delivery, overspend or emergency action. Focus on social care demand and budget control and forecasting. Social care demand rising risk currently 16 Sufficiency - high risks. Forecasting imperative for place planning	The purpose of the audit will be to provide assurance that controls are in place covering, governance structures, including roles and responsibilities, adequate and timely management information is available that facilitates effective decision making. Budget management reports contain materially accurate and timely information to facilitate effective budget management. Budget holders have access to timely information on income and expenditure (actual and committed), probable expenditure profile and to performance measures which enable them to exercise control.		X		
Accounts Payable (Creditors)		This system provides material disclosures for the financial statements. Late payment concerns and its unknown how queried invoices are impacting on AP KPI's	This audit will verify Systems controls for the new financial system AP module. Ensure responsibilities are documented, ensuring payments are correctly coded, made promptly, in full and only in respect of authorised invoices and that orders for goods and services are placed in advance and appropriately authorised.		X		



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Supporting Families Programme (formerly the Troubled Families programme).		It is a requirement that the Head of Audit signs a declaration to confirm that the conditions of funding have been complied with. We've had communication that the MHCLG intend to extend the programme for another year (2021-2022) but no further information at this time.	Undertake a representative sample of 10% of results, before each claim is made. Where, in the professional judgement of the auditor, 10% is a disproportionately large number of claims this sample size can be reduced to 5% but should not be less than 20 claims. The national team should be informed where the sample size is less than 10% and will check the approach to audit at spot check. The audit should verify the families' eligibility for the programme, with supporting evidence and with reference to the programme guidance; and verify whether the progress measures have been achieved, with supporting evidence and with reference to the national Supporting Families Outcomes Plan.	X	X	X	X
Unaccompanied asylum-seeking children (Carried over)		The unique needs of UASC will require significant resources and a multi-agency response and that they have access to appropriate legal services.	Director requested independent review of review the design and effectiveness of controls over unaccompanied asylum-seeking children. Review of the arrangements for the assessment of individuals presenting as asylum seekers and the funding arrangements for their management and care provision.	X			
Household Support Funding & Holidays Activities Fund		The accounting records and security of funds may not be fit for purpose and the nature of expenditure inappropriate.	The latest round of Household Support Funding to support vulnerable families and individuals to 31 March 23 is £1.13m. The fund must be spent or committed by the 31 March 2023. BfFC no longer issues food vouchers to parents via schools or directly. These were replaced by the Holiday Activities Fund (HAF). The audit will review the process for controlling and issuing payments and vouchers	X			
No Recourse to Public Funds (sec 17 Support)		Any cash payments to parents or those with parental responsibility must be limited to emergency/ exceptional situations designed to overcome a cash crisis which would otherwise have an unacceptable impact on the care of the children in the family. Occasional payments may also be made to meet	Foreign nationals with children or mental health issues where safeguarding duties take priority (e.g., accommodation costs in this area may show exponential growth as the Council cannot claim any subsidy to offset the costs and this may not be budgeted for. The audit will cover. Initial entitlement, continuing entitlement, and	X			

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		a special need on the part of a child, which would not otherwise be met.	accuracy of payments. Provide assurance that cases are being proactively reviewed.				
Education - EHCP	RISK 7	As a result of increasing numbers of children and young people (CYP) with Special Educational Needs and Disabilities (SEND), with national funding not keeping pace with the rise in the number of pupils, there is a risk that financial and other resources are insufficient to meet the needs of CYP with SEND in the system.	The purpose of this audit was to provide assurance to management that procedures and controls within the system will ensure that Children and young people and their families are given sufficient time and information to complete their EHC plans. That plans are fit for purpose, charges for post-16 provision are calculated adequately and BFFC is keeping the Local Offer under review, particularly in relation to Out of Area provision	X			
High Needs Block (HNB)	Risk 3	Ability of the Company to manage the net deficit on the High Needs Block. Risk increasing on risk register	This audit will review progress on achievability of the financial recovery plan including the SEND strategy for the DSG In progress		X		
Synergy Project (carried over)	Risk 10	The new SEND EMS, Synergy, has been introduced, but significant data migration challenges mean the system is unable to operate effectively, as a significant number of records have not migrated. This means reporting from the system is not possible and puts at risk both finance payments and statutory SEND returns.	The synergy project is the new management information system for School Admissions, Early Help and SEND. This audit will review the general ICT control environment, including application interfaces, access rights, upgrades, and password policies. It will also review the process for removing and deleting system access for leavers.	X			
IT Disaster recovery and business continuity planning	Risk 22	Inadequate or missing business continuity plans could result in inability to operate effectively in the event of a disaster or business interruption	A review of the adequacy and effectiveness of the Council's & BFFC IT disaster recovery and business continuity planning in the event of denial-of-service attacks or critical incident.			X	

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Cyber Security follow up	Risk 31	In the event of failing to maintain and ensure the use of our security systems, technical protocols and change management processes, there is a risk of a successful cyber-attack (virus, penetration, or malicious internal action) on BFFC's ICT environments causing significant service disruption and possible data loss.	Assess how the ICT are equipped to Identify, respond, detect, protect, and recover to an incident. This will be a joint review covering both BfFC and RBC	X			
All Saints Primary School							X
Park Lane Primary School							X
St Anne's Catholic Primary School							X
Blagdon Nursery School							X
New bridge Nursery School							X
Caversham Nursery							X
School Support							
School Effectiveness Forum				X	X	X	X
Schools Bursars Forum					X		X

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